
Per Diem Rates

Internal Revenue Code & Treasury Regulations

<u>Section</u>	<u>Title of Section</u>
<u>162(a)</u>	Trade or business expenses – In general
<u>262</u>	Personal, living, and family expenses
<u>274</u>	Disallowance of certain entertainment, etc., expenses
<u>1.274-5</u>	Substantiation requirement
<u>1.274-5T(f)</u>	Reporting and substantiation of expenses of certain employees for travel, entertainment, gifts, and with respect to listed property
<u>1.274-5T(h)</u>	Reporting and substantiation of certain reimbursements of persons other than employees
<u>1.162-17</u>	Reporting and substantiation of certain business expenses
<u>1.262-1(b)(5)</u>	Examples of personal, living, and family expenses
<u>1.274-2</u>	Disallowance of deductions for certain expenses
<u>1.274-3</u>	Disallowance of deduction for gifts
<u>62(a)(2)</u>	Certain trade and business deductions of employees
<u>1.62-2</u>	Reimbursement and other expense allowance arrangements